MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 2nd September, 2021

(INCOME-TAX)

G.S.R. 612(E).—In exercise of the powers conferred by sections 194P and 206AB read with section 295 of the Income-tax Act, 1961, (43 of 1961) the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:-

1. Short title and commencement. — (1) These rules may be called the Income-tax (26^{th} Amendment) Rules, 2021.

(2) They shall come into force from the date of their publication in the Official Gazette.

2. In the Income-tax Rules, 1962 (hereinafter referred to as the principal rules), after rule 26C, the following rule shall be inserted, namely:-

"26D.Furnishing of declaration and evidence of claims by specified senior citizen under section 194P.-(1) The declaration required to be furnished by the specified senior citizen to the specified bank under sub-clause (iii) of clause (b) of explanation to section 194P shall be in Form no. 12BBA to be furnished in paper form duly verified.

(2) On furnishing of the declaration in Form No. 12BBA, the specified bank shall, after giving effect to the deduction allowable under Chapter VI-A and rebate allowable under section 87A, compute the total income of such specified senior citizen for the relevant assessment year and deduct income-tax on such total income on the basis of the rates in force.

(3) The effect to the deduction allowable under Chapter VI-A shall be given based on the evidence furnished by the specified senior citizen during the previous year.

(4) The declaration referred to in sub-rule (1) and evidence for claiming deduction under Chapter VI-A referred to in sub-rule (3) shall be properly maintained by the Specified Bank and shall be made available to the Principal Chief Commissioner of Income-tax or Chief Commissioner of Income-tax, as and when required.

(5) The Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems), as the case may be, shall specify procedure for furnishing of particulars of Form No. 12BBA referred to in sub-rule (1) and evidence referred to in sub-rule (3) by the specified banks to the Principal Chief Commissioner of Income-tax or Chief Commissioner of Income-tax, as and when required.".

3. In the principal rules, in rule 31, in sub-rule (1), in clause (a), after the word and figures "section 192", the words, figures and letter "and section 194P" shall be inserted.

4. In the principal rules, in rule 31A,-

(i) in sub-rule (1), -

(I) in clause (a), after the word and figures "section 192", the words, figures and letter "and section 194P" shall be inserted;

(II) in clause (b), after the words, figures and letter "section 193 to 196D", the brackets, words, figures and letter "(other than section 194P)" shall be inserted;

(ii) after sub-rule (3A), the following sub-rule shall be inserted, namely:-

"(3B) Specified bank responsible for deduction of tax under section 194P shall furnish evidence produced by the specified senior citizen for claiming deduction under chapter VI-A to the Principal Director General of Income-tax (Systems) or Director General of Income-tax (Systems) or to any other person authorised by the Principal Director General of Income-tax (Systems), as and when required. ".

5. In the principal rules, in Appendix II,-

(i) after Form No.12BB, the following Form shall be inserted, namely:-

"Form no. 12BBA

(see rule 26D)

Declaration to be furnished by Specified Senior Citizen under sub-clause (iii) of clause (b) of *Explanation* to section 194P

(1) Name and address of the person	:
(2) PAN or Aadhaar	:
(3) Previous Year	:
(4) Date of Birth	:
(5) Name of the Specified Bank	:
(6) Name of Employer from which pension is drawn	:
(7) Pension Payment Order (PPO) Number	:

Verification

I, son/daughter of do hereby certify that the information given above is complete and correct and that I do not have any income other than the income of the nature of pension and/or interest which is received or receivable only in the account(s) of the specified bank stated above

Date

Place

Γ

(Signature of person)

.

Full Name:?;

(ii) For Form No. 16, the following Form shall be substituted, namely:-

"FORM NO. 16

[*See* rule 31(1)(*a*)]

PART A

Certificate under section 203 of the Income-tax Act, 1961 for tax deducted at source on salary paid to an employee under section 192 or pension/interest income of specified senior citizen under section 194P

Certificate No. Name and address of the Employer/Specified Bank		Last	t updated on	
		Name and address of the Employee/ Specified citizen		
PAN of Deductor	TAN of the Deductor	PAN of the Employee/ specificed senior citizen	Pension Pa provided l	e Reference No./ ayment order no. by the Employer available)
CIT (TDS)		Assessment Year	Period with the Employer	
Address		-	From	То

City Pin code				
Summary of am	ount paid/credited and tax deduct	ted at source the	ereon in respect of th	e employee
Quarter(s)	Receipt Numbers of original quarterly statement of TDS under sub section (3) of Section 200	Amount paid/ credited	Amount of tax deducted (Rs.)	Amount of tax deposited/ remitted (Rs.)
Total (Rs.)				

I. DETAILS OF TAX DEDUCTED AND DEPOSITED IN THE CENTRAL

GOVERNMENT ACCOUNT THROUGH BOOK ADJUSTMENT (the deductor to provide payment wise details of tax deducted and deposited with respect to the deductee)

Sl. No.	Tax Deposited inBook Identification Number (BIN)						
	respect of the deductee (Rs.)	Receipt numbers of Form No. 24G	DDO serial number in Form No. 24G	Date of transfer voucher dd/mm/yyyy	Status of matching with Form No. 24G		
Total (Rs.)							

II. DETAILS OF TAX DEDUCTED AND DEPOSITED IN THE CENTRAL GOVERNMENT ACCOUNT THROUGH CHALLAN

(The deductor to provide payment wise details of tax deducted and deposited with respect to the deductee)

Sl. No.	Tax Deposited in respect of the deductee (Rs.)		Challan Identifica	tion Number (CIN	1)
		BSR Code of the Bank Branch	Date on which tax deposited (dd/mm/yyyy)	Challan Serial Number	Status of matching with OLTAS
TOTAL (Rs.)					

Verification

I,	son/daughter	of working	g in the capacity of	(des	ignation) do
hereby	certify	that	a	sum	of
Rs[R	s				(in
/ -	en deducted and deposited t			•	
0	true, complete and correct	t and is based on the	books of account,	documents, TDS state	ments, TDS
deposited and o	ther available records.				
Place		(Signature of person	responsible for deducti	ion of tax)
Date					

Designation:....

Full Name:

PART B (Annexure-I)

In relation to employees for tax deduction under section 192

L	Whether opting for taxation u/s 115BAC?	[YES/NO]	l
•	Gross Salary		
a)	Salary as per provisions contained in section 17(1)	Rs	
b)	Value of perquisites under section 17(2) (as per Form No. 12BA, wherever applicable)	Rs	
c)	Profits in lieu of salary under section 17(3) (as per Form No. 12BA, wherever applicable)	Rs	
(d)	Total		Rs
e)	Reported total amount of salary received from other employer (s)	Rs	
2.	Less: Allowances to the extent exempt under section 10		
a)	Travel concession or assistance under section 10(5)	Rs	
(b)	Death-cum-retirement gratuity under section 10(10)	Rs	
(c)	Commuted value of pension under section 10(10A)	Rs	
(d)	Cash equivalent of leave salary encashment under section 10(10AA)	Rs	
e)	House rent allowance under section 10(13A)	Rs	

	n—अण्ड 5(1)] मारतमगराजमगराजमगराज	1911 (1		51
(f)	Amount of any other exemption under section 10			
	clause	Rs		
	clause	Rs		
		Rs		
(g)	Total amount of any other exemption under section 10		Rs	
(h)	Total amount of exemption claimed under section 10			Rs
	[2(a)+2(b)+2(c)+2(d)+2(e)+2(g)]			
3.	Total amount of salary received from current employer			Rs
	[1(d)-2(h)]			
4.	Less: Deductions under section 16			
(a)	Standard deduction under section 16(ia)		Rs	
(b)	Entertainment allowance under section 16(ii)		Rs	
(c)	Tax on employment under section 16(iii)		Rs	
5.	Total amount of deductions under section 16			Rs
	[4(a)+4(b)+4(c)]			
6.	Income chargeable under the head "Salaries" [(3+1(e)-5]			Rs
7.	Add: Any other income reported by the employee under as	per section	192 (2B)	I
(a)	Income (or admissible loss) from house property reported		Rs	
	by employee offered for TDS			

(b)	Income under the head Other Sources offered for TDS	Rs	
	Total amount of other income reported by the employee[7(a)+7(b)]		Rs
).	Gross total income (6+8)		Rs
0.	Deductions under Chapter VI-A	1	
		Gross Amount	Deductible Amount
a)	Deduction in respect of life insurance premia, contributions to provident fund etc. under section 80C	Rs	Rs
b)	Deduction in respect of contribution to certain pension funds under section 80CCC	Rs	Rs
c)	Deduction in respect of contribution by taxpayer to pension scheme under section 80CCD (1)	Rs	Rs
(d)	Total deduction under section 80C, 80CCC and 80CCD(1)	Rs	Rs

(e)	Deductions in respect of amount paid/deposited to notified pension scheme under section 80CCD (1B)		Rs	Rs
(f)	Deduction in respect of contribution by Employer to pension scheme under section 80CCCD (2)		Rs	Rs
(g)	Deduction in respect of health insurance premia under section 80D		Rs	Rs
(h)	Deduction in respect of interest on loan taken for higher education under section 80E		Rs	Rs
		Gross Amount	Qualifying Amount	Deductible Amount
(i)	Total Deduction in respect of donations to certain funds, charitable institutions, etc. under section 80G	Rs	Rs	Rs
(j)	Deduction in respect of interest on deposits in savings account under section 80TTA	Rs	Rs	Rs
(k)	Amount deductible under any other provision(s) of Chapter V	I-A	<u> </u>	
	section	Rs	Rs	Rs
	section	Rs	Rs	Rs
	section	Rs	Rs	Rs
	section	Rs	Rs	Rs
	section	Rs	Rs	Rs
	section	Rs	Rs	Rs
		Rs	Rs	Rs
(1)	Total of amount deductible under any other provision(s) of Chapter VI-A	Rs	Rs	Rs
11.	Aggregate of deductible amount under Chapter VI-A [10(a) +10(b) +10(c)+ 10(d)+ 10(e)+ 10(f)+ 10(g)+ 10(h)+ 10(i) + 10(j)+10(l)]			Rs
12.	Total taxable income (9-11)			Rs
13.	Tax on total income			Rs
14.	Rebate under section 87A, if applicable			Rs
15.	Surcharge, wherever applicable			Rs
16.	Health and education cess @ 4%			Rs

17.Tax paya	ble (13+15+16-14)		Rs
18.Less: Rel	ief under section 89 (attach details)		Rs
19.Net tax p	ayable (17-18)		Rs

Verification

I,, son/daughter	ofworking in the capacity of
(designation) do h	nereby certify that the information given above is true, complete and
correct and is based on the books of account, de	ocuments, TDS statements, and other available records.

Place	(Signature of person responsible for deduction of tax)
Date	Full Name :

Annexure II

In relation to specified senior citizen for tax deduction under section 194P

A	Whether opting for taxation u/s 115BAC?	[YES/N	0]
1.	Gross Salary	I	
(a)	Pension as per provisions contained in clause (ii) of section 17(1)	Rs	
2.	Total amount of salary received		Rs
3.	Less: Deductions under section 16		
(a)	Standard deduction undersection 16(ia)	Rs	
(b)	Tax on employment undersection 16(iii)	Rs	
4.	Total amount of deductions under section 16 [3(a)+3(b)]		Rs
5.	Income chargeable under the head "Salaries" [(2-4]		Rs
6.	Interest Income under the head Other Sources paid by the specified bank	Rs	
7.	Gross total income (5+6)		Rs
8.	Deductions under Chapter VI-A		
		Gross Amount	Deductible Amount
(a)	Deduction in respect of life insurance premia, contributions to provident fund etc. under section 80C	Rs	Rs
(b)	Deduction in respect of contribution to certain pension funds under section 80CCC	Rs	Rs
(c)	Deduction in respect of contribution by taxpayer to pension scheme under section 80CCD(1)	Rs	Rs

THE GAZETTE OF INDIA : EXTRAORDINARY

(d)	Total deduction under section 80C, 80CCC and 80CCD (1)		Rs	Rs
(e)	Deductions in respect of amount paid/deposited to notified pension scheme under section 80CCD (1B)		Rs	Rs
(b)	Deduction in respect of health insurance premia under section 80D		Rs	Rs
(e)	Deduction in respect of interest on loan taken for higher education under section 80E		Rs	Rs
		Gross Amount	Qualifying Amount	Deductible Amount
(f)	Total Deduction in respect of donations to certain funds, charitable institutions, etc. under section 80G	Rs	Rs	Rs
(g)	Deduction in respect of interest on deposits in savings account under section 80TTB	Rs	Rs	Rs
(h)	Amount deductible under any other provision(s) of Chapter VI-A			
	section	Rs	Rs	Rs
	section	Rs	Rs	Rs
	section	Rs	Rs	Rs
	section	Rs	Rs	Rs
	section	Rs	Rs	Rs
	section	Rs	Rs	Rs
		Rs	Rs	Rs
(i)	Total of amount deductible under any other provision(s) of Chapter VI-A	Rs	Rs	Rs
9.	Aggregate of deductible amount under Chapter VI-A [$8(a)+8(b)+8(c)+8(d)+8(e)+8(f)+8(g)+8(h)+8(i)$]			Rs
10.	Total taxable income (7-9)			Rs
11.	Tax on total income			Rs
12.	Rebate under section 87A, if applicable			Rs
13.	Surcharge, wherever applicable			Rs
14.	Health and education cess			Rs
15.	Tax payable (11+13+14-12)			Rs
16.	Less: Relief under section 89 (attach details)			Rs
		1	1	1

Verification						
I,working in the capacity ofworking in the capacity of the information given above is true, complete correct and is based on the books of account, documents, TDS statements, and other available records.						
Place	(Signature of person responsible for deduction of tax)					
Date	Full Name :					

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Notes:

1. Government deductors to fill information in item I of Part A if tax is paid without production of an income-tax challan and in item II of Part A if tax is paid accompanied by an income-tax challan.

2. Non-Government deductors to fill information in item II of Part A.

3. The deductor shall furnish the address of the Commissioner of Income-tax (TDS) having jurisdiction as regards TDS statements of the assessee.

4. If an assessee is employed under one employer only during the year, certificate in Form No. 16 issued for the quarter ending on 31st March 2021 of the financial year shall contain the details of tax deducted and deposited for all the quarters of the financial year.

5. (i) If an assessee is employed under more than one employer during the year, each of the employers shall issue Part A of the certificate in Form No. 16 pertaining to the period for which such assessee was employed with each of the employers.

- (ii) Part B (Annexure-I) of the certificate in Form No.16 may be issued by each of the employers or the last employer at the option of the assessee.
- (iii) Part B (Annexure-II) of the certificate in Form 16 may be issued by the specified bank to a specified senior citizen.

6. In Part A, in items I and II, in the column for tax deposited in respect of deductee, furnish total amount of tax, surcharge and health and education cess.

7. Deductor shall duly fill details, where available, in item numbers 2(f) and 10(k) before furnishing of Part B (Annexure) to the employee.";

(iii) for Form No. 24Q, the following Form shall be substituted, namely:-

FORM NO. 24Q

[See section 192, 194P and rule 31A]

1. (a) Tax Deductionand Collection Account Number (TAN)		(d) Has the statement been filed earlier for this quarter (Yes/No)	
(b) Permanent Account Number (PAN) [See Note 1]		(e) If answer to (d) is "Yes", then token No.of original statement	
(c) Financial Year	-	(f) Type of Deductor [See Note 2]	
2. Particulars of the Deductor (employer)			
(a) Name of the employer			
(b) If Central/State Government			
Name (See Note 3)			
AIN Code of PAO/TO/CDDO			
(c) TAN Registration			
No.			
(d) Address			
Flat No			
Name of the premises/building Road/Street/Lane Area/Location			
Town/City/District State			
PIN Code			
Telephone No.			
Alternate telephone No. (See Note 4)			
Email			
Alternate email (See Note 4			
3. Particulars of the person responsible for c	deduction		
of tax: (a) Name			
(b) Address			
Flat No.			
Name of the premises/building			
Road/Street/Lane Area/Location			

Town/City/ District / State	
PIN Code	
Telephone No.	
Alternate telephone No. (See Note 4)	
Email	
Alternate email (See Note 4)	
Mobile No.	

4. Details of tax deducted and paid to the credit of the Central Government:

Sl. No.	Tax	Surcharge	Education Cess		Fee (See Note 12)	Penalty/Others	per challan/ Book Adjustment (302+303+304+305+306+307) (see note 6)	Mode of TDS deposit through Challan (C) /Book Adjustment (B) (See Note 7)	BSR Code/receipt number of form no. 24G (See note 8)	Challan Serial No./DDO Serial no. of Form 24G (See Note 8)	amount	Minor Head of Challan (See Note 9)
[301]	[302]	[303]	[304]	[305]	[306]	[30A]	[308]	[309]	[310]	[311]	[312]	[313]
1												
2												
3												

5. Details of salary paid and tax deducted thereon from the employees-

(i) enclose Annexure I along with each statement having details of the relevant quarter;

(ii) enclose Annexure II along with the last statement, i.e., for the quarter ending 31st March having details for the whole financial year.

(iii) enclose Annexure III along with the last statement, i.e., for the quarter ending 31st March having details for the whole financial year.

Verification

I,....., hereby certify that all the particulars furnished above are correct and complete.

.....

Place:

Date:.....

Signature of the person responsible for deducting tax atsource Name and designation of the person responsible for deducting tax atsource

Notes:

1. It is mandatory for non-Government deductors to quote PAN. In case of Government deductors,"PANNOTREQD" should be mentioned.

2. Please indicate Government deductor or non-Government deductor.

- 3. In case of Central Government, please mention name of Ministry/Department. In case of State Government, please mention name of the State.
- 4. In alternate telephone number and alternate email, please furnish the telephone number and email of a person 3ho can be contacted in the absence of deductor or person responsible for deduction of tax.
- 5. Fee paid under section 234E for late filling of TDS statement to be mentioned in separate column of Fee(column306)
- 6. In column308, Government DDOs to mention the amount of TDS remitted by the PAO/TO/CDDO. Other deductors to write the exact amount of TDS deposited through challan.
- 7. In column 309, Government deductors to write "B" where TDS is remitted to the credit of Central Government through book adjustment. Other deductors to write"C".
- 8. Challan/Transfer Voucher (CIN/BIN) particulars, i.e. 310, 311, 312 should be exactly the same as available at Tax Information Network.
- 9. In column 313, mention minor head as marked on the challan.

ANNEXURE - I: DEDUCTEE WISE BREAK UP OF TDS

(Please use separate Annexure for each line – item in the table at Sl. No. 04 of main Form 24Q)

Details of salary paid and tax deducted therefrom from the employees

BSR Code of branch/Receipt Number of Form no. 24G	
Date on which challan deposited/Transfer voucher date (dd/mm/yyyy)	
Challan Serial Number/DDO Serial No. of Form 24G	
Amount as per Challan	
Total TDS to be allocated among deductees as in the vertical total of col. 326	
Total Interest to be allocated among deductees below	

Name of the Employer	
TAN	

	reference number provided by	employee/ specified senior	the employee/	Code [See Note	payment/	deduction (dd/mm/yyyy)	Paid or	Tax	Surcharge	Cess	· · ·	deposited	deposit (dd/mm/yyyy)	non-deduction/ lower deduction/ higher deduction [See	Number of the certificate u/s 197 issued by the Assessing Officer for non- deduction/lower deduction
[314]	[315]	[316]	[31A]	[318]	[319]	[320]	[321]	[322]	[323]	[324]	[325]	[326]	[32A]	[328]	[329]
1															
2															
3															
Total															

Verification

,	I,, hereby certify that all the particulars furnished above are correct and complete.							
place:		Signature of the person responsible for deducting tax at source						
Date:		Name and designation of the person responsible for deducting tax at						
		source						

Notes:

1 Write "A" if certificate has been given by the Assessing Officer for deduction of tax at lower rate under section 197. PAN of employee is mandatory in such cases.

2 Write "B" if certificate has been given by the Assessing Officer for no deduction of tax under section 197. PAN of employee is mandatory in such cases.

3 Write "C" if deduction is on higher rate on account of non-furnishing of PAN by the deductee.

4 List of section codes is asunder:

Section	Nature of Payment	Section Code
192	Payment to Government employees other than Inion Government employees	92A
192	Payment to employees other than Government employees	92B
192	Payment to Indian Government employees	92C
194P	Payment to Specified Senior Citizen	94P

					Annexure II				
	Details of	salary paid or	credited duri	ing the finand	cial year	aı	nd net tax payable (u	nder section 19.	2)
Serial number.	Permanent Account Number of the employee.	Name of the employee.	Whether opting for taxation u/s 115BAC [Yes/No]	Deductee type (Senior Citizen, Super Senior Citizen, Others).	Date from and date up to employed with current employer in the current financial year (dd/mm/yyyy).	(a) Gross Salary as per provisions contained in section 17(1).	(b) Value of perquisites under section 17(2) (as per FormNo.12BA, wherever applicable).	(c) Profits in lieu of salary under section 17(3) (as per Form No.12BA, wherever applicable).	Total amount of gross salary received from current employer (see Note 1 for definition of Salary).
(330)	(331)	(332A)	(332B)	(333)	(334)	(335)	(336)	(337)	(338)

Reported total amount of salary received from other employer(s) (see Note 1 for definition of	Travel concession or assistance under section 10(5).	Death-cum- retirement gratuity under section 10(10).	Commuted value of pension under section 10(10A).	Cash equivalent of leave salary encashment under section 10(10AA).	House rent allowance under section 10(13A).	PAN of landlord, if exemption is claimed under section 10(13A) (see Note 3).	Amount of any other exemption under section 10.	Total amount of exemption claimed under section 10 (340+341+342+343+344+346).	Total deduction under section 16(ia).
Salary). (339)	(340)	(341)	(342)	(343)	(344)	(345)	(346)	(347)	(348)

Total deduction under section 16(ii).	Total deduction under section 16(iii).	Income chargeable under the head "Salaries" [338+339- (347+348+ 349+350)].	Income (or admissible loss) from house property reported by employee offered for TDS as per section 192	PAN of lender, if interest on housing loan is claimed under section 24(b) (see Note 4).	Income under the head other sources offered for TDS as per section 192 (2B).	Gross total income (351+352+ 354).	of life in premia, contribut providen		of contril certain p		of contri	ction
			(2B).				Gross amount	Deductible amount	Gross amount	Deductible amount	Gross amount	Deductible amount
(349)	(350)	(351)	(352)	(353)	(354)	(355)	(356)	(357)	(358)	(359)	(360)	(361)

Dedu	ction in	Deduction	n in	Deductio	n in	Deduction	n in	Total ded	uction in	respect	Deductio	n in respe	ect of	Amount of	leductibl	e under	Total amount
respec	ct of	respect of	f	respect of	f health	respect of	f	of donation	ons to cer	rtain	interest o	n deposit	s in	any other	provisio	n (s) of	deductible under
amou	nt paid	contributi	ion by	insurance	•	interest o	n loan	funds, ch	aritable		savings a	.ccount ur	nder	Chapter V	Л-А.		Chapter VI-A
or dep	posited	employer	to	premia u	nder	taken for	higher	institution	ns, etc. u	nder	section 8	0TTA.		-			[357+359+361
under		notified p	ension	section 8	0D.	education	under	section 8)G.								(limited to Rs.
notifi	ed	scheme u	nder			section 80	DE.										1,50,000) +363
pensi	on	section															+365+367+369+3
schen	ne	80CCD(2	2).														72+375+378].
under																	
sectio	n																
80CC	D(1B).																
Gro	Dedu	Gross	Dedu	Gross	Dedu	Gross	Dedu	Gross	Quali	Dedu	Gross	Quali	Dedu	Gross	Quali	Dedu	
SS	ctible	amount	ctible	amount	ctible	amount	ctible	amount	fying	ctible	amount	fying	ctible	amount	fying	ctible	
amo	amou		amou		amou		amou		amou	amou		amou	amou		amou	amou	
unt	nt		nt		nt		nt		nt	nt		nt	nt		nt	nt	
(362)	(363)	(364)	(365)	(366)	(367)	(368)	(369)	(370)	(371)	(372)	(373)	(374)	(375)	(376)	(377)	(378)	(379)

Total taxable	Income-tax	Rebate under	Surcharge,	Health	Income-tax	Net tax liability	Total amount of	Reported	Total	Shortfall in tax
income	on total	section 87A,	wherever	and	relief under	[381+383+384-	tax deducted at	amount of tax	amount of	deduction (+) or
(355-379).	income.	if applicable.	applicable.	education	section 89,	(382+385)].	source by the	deducted at	tax	excess tax
				cess.	when salary,		current	source by other	deducted	deduction (-)
					etc. is paid		employer for the	employer(s) or	at source	(386-389).
					in arrear or		whole year	deductor(s)	for the	
					advance.		[aggregate of	(income in	whole year	
							the amount in	respect of which	(387+388).	
							columns 325 of	included in		
							Annexure I for	computing total		
							all the quarters	taxable income		
							in respect of	in column 339).		
							each employee].			
(380)	(381)	(382)	(383)	(384)	(385)	(386)	(387)	(388)	(389)	(390)

Notes:

1. Salary includes wages, annuity, pension, gratuity (other than exempted under section 10(10), fees, commission, bonus, repayment of amount deposited under the Additional Emoluments (Compulsory Deposit) Act, 1974 (37 of 1974), perquisites, profits in lieu of or in addition to any salary or wages including payments made at or in connection with termination of employment, advance of salary, any payment received in respect of any period of leave not availed (other than exempted under section 10 (10AA), any annual accretion to the balance of the account in a recognised provident fund chargeable to tax in accordance with rule 6 of Part A of the Fourth Schedule of the Income-tax Act, 1961, any sums deemed to be income received by the employee in accordance with sub-rule (4) of rule 11 of Part A of the Fourth Schedule of the Income-tax Act, 1961, any contribution made by the Central Government to the account of the employee under a pension scheme referred to in section 80CCD or any other sums chargeable to income-tax under the head 'Salaries'.

2. Where an employer deducts from the emoluments paid to an employee or pays on his behalf any contributions of that employee to any approved superannuation fund, all such deductions or payments should be included in the statement.

3. Permanent Account Number of landlord shall be mandatorily furnished where the aggregate rent paid during the previous year exceeds one lakh rupees.

4. Permanent Account Number of lender shall be mandatorily furnished where the housing loan, on which interest is paid, is taken from a person other than a Financial Institution or the Employer.

No. A No. A I I S	Permanent Account Number/ Aadhaar of the Specific Senior Citizen	Na the Sp f Se	ame of e pecified enior	pension Deduc type (senio	ctee	est income pai Whether		U	the financ	cial y	ear	and net t	ax paval	ole (und	ler sectio	on 194P)			
No. A N A ti S C	Account Number/ Aadhaar of the Specific Senior	f Se	e pecified enior	type		Whether	~						an paja	(, , , , , , , , , , , , , , , , , , ,			
S C	Senior	ed CI	tizon	citizer	n/	opting for taxation u/s 115BAC	Gross Pension as per provisio contained in	ons n		nder	section 16		unde he	ome er the ead aries'	unde sourc	est Incom r the othe ces paid b pecified	r l	Gross T Income	otal
(391)			luzen	super citizer		[Yes/No]	clause (ii) section 17(dard ation u/s	Tax emp (16(oloyment	Total			Dank				
	(392))	(393)	(394)	(395)	(396)		(397)		(398)	(399) = (397) + (398)		= (396) 98)	-	(401)			= (400)+ 01)
Deduction respect of insurance premia, contribut providen etc. u/s 8	of life ce itions to nt fund	Deducti respect of contribu certain p funds u/ 80CCC	of ution to pension /s	of contr		y u/s 80C on and 800	CCD(1) ot exceed 0,000]	to notif	of posited ied scheme	resp hea inst	urance mia u/s	Deduct respect taken f higher educat 80E	t of loan or	of dor funds	etion in 1 nations to , charital ttions, et	o certain ble	intere	st on de gs accor	respect of eposits in unt u/s
									•					amount	Qualifying amount	Deductible amount	Gross amount	Qualifyin amount	ngDeductible t amount
amount		amount		Gross amount	Deductibl amount		100)	Gross amount	Deductible amount	Gros amou	int amount	amount	Deductible amount		(417)	(410)	(410)	(420)	(401)
(403)	(404)	(405)	(406)	(407)	(408)	(4	409)	(410)	(411)	(412	2) (413)	(414)	(415)	(416)	(417)	(418)	(419)	(420)	(421)
	ount deduc provision o			her		te of deductil der Chapter V		Total Taxabl incom		al me	Rebate under section 87. if applicab		ever	Health Educat	tion	Tax payable	υ	Relief Inder ection 89	Net tax payable
Section code (see note (422)	e amour ae 1)	nt amou		huctible nount 425)		(426) = (409		(427) =	= (42)		(429)	(43	0)	(431		132) = (42	(8)	433)	(434)

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THE GAZETTE OF INDIA : EXTRAORDINARY

		+(411)+(413)+(415)+(418)+(421)+ (425)	(402)- (426)			+ (430) + (431)-(429)	

Notes:

2. Section codes:

Sl. No.	Section	Particulars	Section code
1	80DD	Deduction in respect of maintenance including medical treatment of a dependent who is a person with disability	DD
2	80EE	Deduction in respect of interest on loan taken for residential house property	EE
3	80EEA	Deduction in respect of interest on loan taken for certain house property (not covered u/s 80EE)	EEA
4	80GG	Deduction in respect of rents paid	GG
5	80GGC	Deduction in respect of contributions given by any person to political parties.	GGC
6	80U	Deduction in case of a person with disability	U.";

(iv) for Form No. 26QB, the following Form shall be substituted, namely:-

"Form No.26QB

[See section 194-IA, rule 30 and rule 31A]

Challan -cum - statement of deduction of tax under section 194-IA

Financi	al Yea	r						-				Maj	or He	ad Cod	le*								М	inor H	ead Co	de*					
Perman	ent Acc	count			Num	ber (or Aa	dhaar	Nu	mber	of T	rans	feree	e/																	
Payer/	Buyer																														
Categor Accoun Number	t Numl	ber oi	: Aadł		nanen	t											Statu	s of	PAN	*											
Full Na		roncf	oroo/ D	ovor/	Ruvo	r*			-																						
Full Iva	ne or r	1 41151		ayti	Duye	1		-		-					-	-				-	 		-		-		-	-	-		
Comple	te Add	ress (of Tra	nsfere	ee/Pay	ver/B	uyer																								

भारत का राजपत्र : असाधारण

																							PIN										
Mobile	No	•									Em	ail II)																				
Whethe	er m	ore than		one		transfere	ee/payer	/buy	er (Yes/I	No)																						
						naar Nur	nber of	Trar	ısfei	ror/ I	Paye	e/ Se	ller																				
Catego	ry o	f Perma	nent 4	Accoun	t										Stat	us of PA	AN*																
Numbe	er oi	Aadhaa	ır Nu	nber*																													
Full Na	ame	of Tran	feror	/ Payee	/ Sell	er																											
Comple	ete A	Address	of Tra	nsfero	r/Pay	ee/Seller										-											-						
																											PIN	-					
Mobile	No	•											Emai	l ID																			
Whethe	er m	ore than	one			transfer	or/payee	/sell	er (!	Yes/N	No)																						
Comple	ete 4	Address	of Pro	perty	transf	erred																											
																											PIN						
Date of		/Bookin	a**											Value		nsiderat	ion					Pay	nent ir	instal	lment o	or lump	o-sum						
Whether				at Hig	her rat	e as per	section	2064	AR (Ves/	(No)		(Ame		KS.)																		
whether	10	5 15 ucu	ieteu	at mg		e us per	section	2001	ID (103/	110)					-																	
An	nou	nt Paid/	Credi	ed (in	Rs.)			Date	of p	oaym	ent/	credi	t**			Rate	at whi	ch ded	ucted (see not	te 1)		Amo	unt of t	ax			Date	e of		Dedu	ction**	
An	nou	nt Paid/	Credi	ed (in	Rs.)			Date	of p	oaym	ent/	credi	t**			Rate	at whi	ch ded	ucted (see not	te 1)				ax source			Date	e of		Dedu	ction**	
An	nou	nt Paid/	Credi	ed (in	Rs.)			Date	of p	paym	ent/	credi	t**			Rate	at whi	ch ded	ucted (see not	te 1)							Date	e of		Dedu	ction**	
An Date of			Credi	ed (in	Rs.)			Date	of p	oaym	ent/	credi	t**			Rate	at whi	ch ded	ucted (te 1) ode of j	payme	dedu		source		us e-tax				Dedu	ction**	
			Credi	ed (in	Rs.)			Date	of p	Daym	ent/	credi	t**			Rate	at whi	ch ded	ucted (payme	dedu		source		us e-tax e-tax j	a payn	nent	n subs			
Date of	f De					Deducted	at So						t**			Rate	at whi	ch ded	ucted (payme	dedu		source			a payn	nent	n subs			
Date of Details	f De of I	posit** Payment	of Ta	x		Deducted e deduct	at So	ırce	(An	noun	t in 1	Rs.)				Rate	at whi	ch ded	ucted (;			payme	dedu		source			a payn	nent	n subs			
Date of Details	f De of I nco	posit** Payment	of Ta	x			at So	ırce	(An	noun	t in 1	Rs.)				Rate	at whi	ch ded	ucted (;			payme	dedu		source			a payn	nent	n subs			
Date of Details TDS (In	f De of I nco	posit** Payment	of Ta	x			at So	ırce	(An	noun	t in 1	Rs.)				Rate	at which	ch ded	ucted (;			payme	dedu		source			a payn	nent	n subs			
Date of Details TDS (In Interes	f De of I ncoi	posit** Payment me Tax)(of Ta	x			at So	ırce	(An	noun	t in 1	Rs.)				Rate	at which	ch ded	ucted (;			payme	dedu		source			a payn	nent	n subs			
Date of Details TDS (In Interes Fee Total p	f De of I ncon st	posit** Payment me Tax)(of Ta (Cred	x it of ta	x to th		at So	urce be g	(An iven	noun	t in 1	Rs.)					at whi	ch ded	ucted (;			payme	dedu		source			a payn	nent	subs			
Date of Details TDS (In Interes Fee Total p	f De of I ncon st	posit** Payment me Tax) nent	of Ta (Cred	x it of ta	x to th		at So	urce be g	(An	noun	t in 1	Rs.)			Tho	Rate	at whi	ch ded	ucted (Mo			dedu		source		e-tax j	a payn	nent	subs			
Date of Details TDS (In Interes Fee Total p	f De of I ncon st	posit** Payment me Tax) nent nent in V	of Ta (Cred	x it of ta	x to th		at So	urce be g	(An iven	noun	t in 1	Rs.)			Tho		at which	ch ded	ucted (;	Mo	ode of j		dedu		source		e-tax j	a payn	nent			t date	
Date of Details TDS (Ir Interes Fee Total p Total P	f De of I ncol t ayn	posit** Payment me Tax) nent nent in V	of Ta Cred Vords res	x it of ta (in Rs	x to th	e deduct	at So	be g	(An iven	noun	t in 1	Rs.)			Tho		at which	ch ded	ucted (;	Mo	ode of j		dedu		source		e-tax j	a payn	nent			t date	

* To be updated automatically. ** In dd/mm/yyyy format.

Notes

1. Tax to be deducted at higher rates in case provisions of section 206AB is applicable.";

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"FORM NO. 26QC [See section 194-IB, rule 30(2B) and (6B) and rule 31A(4B)] Challan-cum-statement of deduction of tax under section 194-IB

Financial Year	Major Head Code*				2 0	Minor Hea	ad Code*	8	0	0
[Permanent Account Number or Aadhaar Nu	umber] of Tenant/lessee/Paye	er								
Full Name of Tenant/lessee/Payer*			·							
Complete Address of Tenant/lessee/Payer						· · ·		I		
					P	IN				
Mobile No.		Email ID								
Whether more than one Tenant/lessee/Payer	(Yes/No)									
[Permanent Account Number or Aadhaar Nu	umber] of Landlord/Lessor/P	ayee								
Category of [Permanent Account Number or Number]	Aadhaar	Status of [Perman	ent Account Number o	or Aadhaa	r Number]	*				
Full Name of Landlord/Lessor/Payee	· · ·									
Complete Address of Landlord/Lessor/Payee					1				<u> </u>	

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				PIN
Mobile No.		Email ID		
Whether more than one Landlord/Le	essor/Payee (Yes/No)			
Complete Address of Property Rente	ed			
				PIN
Period of Tenancy***	inRs.)	of Rent Paid (Amount	Value of R inRs.)	ent Paid in Last Month (Amount
Whether TDS is deducted at Higher ra	_			
Amount Paid/Credited (in Rs.)	Date of (see not payment/credit**		ount of tax deducted urce	Date of Deduction**
Date of		Mode of payment	Simu	Iltaneous e-tax payment
Deposit**				
			e-tax pa	ayment on subsequent date

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Details of Payment of Tax Deduc	cted at Source (Amount in Rs.)											
TDS (Income Tax) (Credit of tax	to the deductee shall be given	n for this amount)											
Interest													
Fee													
Total payment													
Total Payment in words (in Rs.)													
Crores	Lakhs	Thousands	Hur	dreds	5	,	Tens			Un	its		

*To be updated automatically

**In dd/mm/yyyy format.

***Against Period of tenancy, the number of months the property is rented for the financial year may be mentioned.

Notes

1. Tax to be deducted at higher rates in case provisions of section 206AB is applicable.";

vi) for Form No. 26QD, the following Form shall be substituted, namely:-

"Form No.26QD [See section 194M, rule 30(2C), rule 30(6C) and rule 31A (4C)] Challan-cum-statement of deduction of tax under section 194M

Financial Year -	Μ	lajor Head Code*Minor	Head Code*								
Permanent A	Account Nu	mber					1				
(PAN)											
Or											
Aadhaar No. o											
Full Name of Deductor*											
Complete A	Address c	f									
Deductor											
							PIN				
Mobile No.					Email ID						
Permanent A	Account Nu	mber (PAN)	_								
Or											
Aadhaar Nu	mber of De	eductee									
Category of PAN* Status of			of PAN*								
Full Name of	of Deducte	e				1					
Complete A	Address of	Deductee									
-							PIN				
Mobile No.					Email ID		1				
Nature of pa	ayment (wo	ork in pursuance of a contra	ct/commission/broker	rage							
or fees for p	professiona	l services)									
Date of Contract/Agreement**				period fro	of payments/credit duri om 1 st April to the end o which the payment has made/credited.	f the					

Is it a case of non-deduction/Lower deduction on account of certificate under section 197? (Please Tick Yes/No)			Number of the certificateYes197 issued by the AssessNonon-deduction or lower of	ing Officer for	
Whether TDS i	s deducted at Higher rate as p	er section 206AB (Yes/N	lo)		
Amount Paid/Credited (in Rs.) Date of payment/credi				Amount of tax deducted	
		Date of payment/credit**	Rate at which Deducted (see note 1)	at source	Date of Deduction**
Date of Deposit*	**		Mode of payme	nt Simultaneous e	-tax payment
					e-tax payment on subsequent d
	Payment of Tax Deducted at Source				
TDS (Inco	ome Tax)(Credit of tax to the deduct	ee shall be given for this amo	unt)		
Interest					
Fee					
Total payn	nent				
Total payn	nent in Words (in Rs.)				
	Lakhs	Thousands	Hundereds	Tens	Units
Crores	Lakiis	Thousands	i fundereus	10115	emis

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To be updated automatically ** In dd/mm/yyyy format. *

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Notes

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1. Tax to be deducted at higher rates in case provisions of section 206AB is applicable.".

[Notification No. 99/2021/F. No. 370142/11/2021-TPL]

[PART II—SEC. 3(i)]

ANKIT JAIN, Under Secy. (Tax Policy and Legislation Division)

Note: The principal rules were published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii) vide notification number S.O. 969 (E), dated the 26th March, 1962 and last amended vide notification number G.S.R. 604 (E) dated 31.08.2021